
TAB 15

Return of Organization Exempt from Income Tax

2001

Department of the Treasury
Internal Revenue ServiceUnder Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)Open to Public
Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2001 calendar year, or tax year beginning 2001, and ending 20

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use
IRS label
or print
or type.
See
specific
instruc-
tions.JOCKEYS' GUILD, INC.
PO BOX 250
LEXINGTON, KY 40588-0250

COPY

D Employer identification number

E Telephone number

859-259-3211

F Accounting method:

☐ Cash ☒ Accrual☐ Other (specify):Section 501(c)(3) organizations and 4947(a)(1) nonexempt
charitable trusts must attach a completed Schedule A
(Form 990 or 990-EZ).

H and I are not applicable to Section 527 organizations.

H (a) Is this a group return for affiliates? ☐ Yes ☒ No

H (b) If 'yes,' enter number of affiliates

H (c) Are all affiliates included? ☐ Yes ☐ No

(If 'no,' attach a list. See instructions.)

H (d) Is this a separate return filed by an
organization covered by a group ruling? ☐ Yes ☒ No

I Enter 4-digit group GEN

M Check ☒ if the organization is not required
to attach Schedule B (Form 990, 990-EZ, or 990-PF).

G Web site: N/A

J Organization type
(check only one)☒ 501(c) 5 (insert no.) ☐ 4947(a)(1) or ☐ 527K Check here ☐ if the organization's gross receipts are normally not more than
\$25,000. The organization need not file a return with the IRS; but if the organization
received a Form 990 Package in the mail, it should file a return without financial data.
Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 4,910,338.

Part III Revenue, Expenses, and Changes in Net Assets or Fund Balances (see instructions)

1 Contributions, gifts, grants, and similar amounts received:					
a Direct public support	1a				
b Indirect public support	1b				
c Government contributions (grants)	1c				
d Total (add lines 1a through 1c) (cash \$ noncash \$)	1d			0.	
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			2,725,246.	
3 Membership dues and assessments	3			1,370,363.	
4 Interest on savings and temporary cash investments	4			51,123.	
5 Dividends and interest from securities	5			48,471.	
6a Gross rents	6a				
b Less: rental expenses	6b				
c Net rental income or (loss) (subtract line 6b from line 6a)	6c				
7 Other investment income (describe)	7				
8a Gross amount from sales of assets other than inventory	(A) Securities	8a	(B) Other		
b Less: cost or other basis and sales expenses	710,220.	8b			
c Gain or (loss) (attach schedule)	474,407.	8c			
d Net gain or (loss) (combine line 8c, columns (A) and (B))	235,813.	8d		235,813.	
9 Special events and activities (attach schedule)					
a Gross revenue (not including \$ of contributions reported on line 1a)	9a				
b Less: direct expenses other than fundraising expenses	9b				
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c				
10a Gross sales of inventory, less returns and allowances	10a				
b Less: cost of goods sold	10b				
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c				
11 Other revenue (from Part VII, line 103)	11	4,915.			
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	4,435,931.			
13 Program services (from line 44, column (B))	13	3,411,682.			
14 Management and general (from line 44, column (C))	14	1,418,473.			
15 Fundraising (from line 44, column (D))	15				
16 Payments to affiliates (attach schedule)	16				
17 Total expenses (add lines 16 and 44, column (A))	17	4,830,155.			
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	-394,224.			
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	3,719,991.			
20 Other changes in net assets or fund balances (attach explanation)	20	132,099.			
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	3,457,866.			

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0107L 01/01/02

Form 990 (2001)

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 15 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att sch) (cash \$ _____ non-cash \$ _____)	22			
23 Specific assistance to individuals (att sch)	23			
24 Benefits paid to or for members (att sch)	24	3,147,777.	3,147,777.	
25 Compensation of officers, directors, etc.	25		503,146.	
26 Other salaries and wages	26	503,146.	8,993.	
27 Pension plan contributions	27	8,993.		
28 Other employee benefits	28		22,897.	
29 Payroll taxes	29	22,897.		
30 Professional fundraising fees	30			
31 Accounting fees	31	60,755.	60,755.	
32 Legal fees	32	73,481.	73,481.	
33 Supplies	33	15,987.	15,987.	
34 Telephone	34	30,211.	30,211.	
35 Postage and shipping	35	13,801.	13,801.	
36 Occupancy	36		1,226.	
37 Equipment rental and maintenance	37	1,226.		
38 Printing and publications	38		187,841.	
39 Travel	39	187,841.	13,155.	
40 Conferences, conventions, and meetings	40	13,155.		
41 Interest	41		10,124.	
42 Depreciation, depletion, etc (attach schedule)	42	10,124.		
43 Other expenses not covered above (itemize):				
a SEE STATEMENT 3	43a	740,761.	263,905.	476,856.
b	43b			
c	43c			
d	43d			
e	43e			
44 Total functional expenses (add lines 22 - 43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15.	44	4,830,155.	3,411,682.	1,418,473.

Joint Costs. Check ☐ if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to program services \$ _____; (iii) the amount allocated to management and general \$ _____; and (iv) the amount allocated to fundraising \$ _____.

Part III Statement of Program Service AccomplishmentsWhat is the organization's primary exempt purpose? **LABOR ORGANIZATION**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) & (4) organizations & section 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others.)

Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; but optional for others.)

a SEE STATEMENT 4		
(Grants and allocations \$ _____)		3,411,682.
b		
(Grants and allocations \$ _____)		
c		
(Grants and allocations \$ _____)		
d		
(Grants and allocations \$ _____)		
e Other program services		
(Grants and allocations \$ _____)		
f Total of Program Service Expenses (should equal line 44, column (B), program services)		3,411,682.

Part IV Balance Sheets (See instructions)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year	(B) End of year
45 Cash — non-interest-bearing.....		45	
46 Savings and temporary cash investments.....		904,426.	2,123,038.
47a Accounts receivable.....		47a	367,656.
b Less: allowance for doubtful accounts.....		47b	
48a Pledges receivable.....		48a	
b Less: allowance for doubtful accounts.....		48b	
49 Grants receivable.....		49	
50 Receivables from officers, directors, trustees, and key employees (attach schedule).....		50	
51a Other notes & loans receivable (attach sch.).....		51a	
b Less: allowance for doubtful accounts.....		51b	
52 Inventories for sale or use.....		52	
53 Prepaid expenses and deferred charges.....		83,817.	16,614.
54 Investments — securities (attach schedule) SEE ST 5 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV.....		2,372,086.	1,669,093.
55a Investments — land, buildings, & equipment: basis.....		55a	
b Less: accumulated depreciation (attach schedule).....		55b	
56 Investments — other (attach schedule).....		SEE STMT. 6..	12,881.
57a Land, buildings, and equipment: basis.....		57a	139,505.
b Less: accumulated depreciation (attach schedule) STATEMENT 7.....		57b	129,173.
58 Other assets (describe >.....)		58	
59 Total assets (add lines 45 through 58) (must equal line 74).....		3,835,429.	4,222,132.
60 Accounts payable and accrued expenses.....		115,438.	309,332.
61 Grants payable.....		61	
62 Deferred revenue.....		62	
63 Loans from officers, directors, trustees, and key employees (attach schedule).....		63	
64a Tax-exempt bond liabilities (attach schedule).....		64a	
b Mortgages and other notes payable (attach schedule).....		64b	
65 Other liabilities (describe > SEE STATEMENT 8.....)		65	454,934.
66 Total liabilities (add lines 60 through 65).....		115,438.	764,266.
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
67 Unrestricted.....		3,126,577.	2,884,266.
68 Temporarily restricted.....		593,314.	573,600.
69 Permanently restricted.....		69	
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
70 Capital stock, trust principal, or current funds.....		70	
71 Paid-in or capital surplus, or land, building, and equipment fund.....		71	
72 Retained earnings, endowment, accumulated income, or other funds.....		72	
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21).....		3,719,991.	3,457,866.
74 Total liabilities and net assets/fund balances (add lines 66 and 73).....		3,835,429.	4,222,132.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

BAA

Part IV-B	Reconciliation of Expenses per Audited Financial Statements with Expenses per Return
------------------	---

a	Total revenue, gains, and other support per audited financial statements.....	a	4,202,577.	a	Total expenses and losses per audited financial statements.....	a	4,830,155.
b	Amounts included on line a but not on line 12, Form 990:	b		b	Amounts included on line a but not on line 17, Form 990:	b	
(1)	Net unrealized gains on investments..... \$ -233,354.	(1)		(1)	Donated services and use of facilities..... \$	(1)	
(2)	Donated services and use of facilities..... \$	(2)		(2)	Prior year adjustments reported on line 20, Form 990... \$	(2)	
(3)	Recoveries of prior year grants..... \$	(3)		(3)	Losses reported on line 20, Form 990... \$	(3)	
(4)	Other (specify):	(4)		(4)	Other (specify):	(4)	
	----- \$				----- \$		
	Add amounts on lines (1) through (4).....	b	-233,354.		Add amounts on lines (1) through (4).....	b	
c	Line a minus line b.....	c	4,435,931.	c	Line a minus line b.....	c	4,830,155.
d	Amounts included on line 12, Form 990 but not on line a:	d		d	Amounts included on line 17, Form 990 but not on line a:	d	
(1)	Investment expenses not included on line 6b, Form 990..... \$	(1)		(1)	Investment expenses not included on line 6b, Form 990..... \$	(1)	
(2)	Other (specify):	(2)		(2)	Other (specify):	(2)	
	----- \$				----- \$		
	Add amounts on lines (1) and (2).....	d			Add amounts on lines (1) and (2).....	d	
e	Total revenue per line 12, Form 990 (line c plus line d).....	e	4,435,931.	e	Total expenses per line 17, Form 990 (line c plus line d).....	e	4,830,155.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see instructions.)

[illegible]

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ☐ Yes ☒ No
If 'Yes,' attach schedule - see instructions.

Part VII Other Information (See specific instructions.)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity.		X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.		X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement.		X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	X	
80b If "Yes," enter the name of the organization SEE STATEMENT 10 and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a Enter direct or indirect political expenditures. See line 81 instructions.	81a	0.
81b Did the organization file Form 1120-POL for this year?		X
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
82b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	N/A
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a Did the organization solicit any contributions or gifts that were not tax deductible?		X
84b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		X
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		X
c Dues, assessments, and similar amounts from members.	85c	N/A
d Section 162(e) lobbying and political expenditures.	85d	N/A
e Aggregate nondeductible amount of Section 6033(e)(1)(A) dues notices.	85e	N/A
f Taxable amount of lobbying and political expenditures (line 85d less 85e).	85f	N/A
g Does the organization elect to pay the Section 6033(e) tax on the amount on line 85f?	85g	N/A
h If Section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12.	86a	N/A
b Gross receipts, included on line 12, for public use of club facilities.	86b	N/A
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders.	87a	N/A
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations Sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX.	88	X
89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: Section 4911 N/A ; Section 4912 N/A ; Section 4955 N/A .		
b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any Section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction.	89b	N/A
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under Sections 4912, 4955, and 4958.		N/A
d Enter: Amount of tax on line 89c, above, reimbursed by the organization.		N/A
90a List the states with which a copy of this return is filed NEW YORK .	90a	12
b Number of employees employed in the pay period that includes March 12, 2001 (see instructions).	90b	12
91 The books are in care of ALBERT FISS Telephone number 859-259-3211 Located at 250 WEST MAIN STE 1820, LEXINGTON, KY ZIP +4 40588-0250		
92 Section 4947(e)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year.	92	N/A

Part VII Analysis of Income-Producing Activities (See instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a CA HEALTH AND WELFARE					460,171.
b DELAWARE HEALTH & WEL					398,779.
c MEDIA RIGHTS REVENUE					1,866,296.
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					1,370,363.
94 Membership dues and assessments					
95 Interest on savings & temporary cash investments			14	51,123.	
96 Dividends & interest from securities			14	48,471.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop.					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	235,813.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b MISCELLANEOUS INCOME					4,915.
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				335,407.	4,100,524.
105 Total (add line 104, columns (B), (D), and (E))					4,435,931.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
1	SEE STATEMENT 11

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
GUILD PRODUCTS, INC.	100.000 %	MERCHANDISING	0.	0.
P.O. BOX 250 LEXINGTON	%			
LEXINGTON, KY 40588-0250	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions.)

- a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions).

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here: **COPY**

Signature of Officer: _____ Date: _____

Type or Print Name and Title: _____

Paid Preparer's Use Only:

Preparer's Signature: _____ Date: _____ Check if self-employed: ☐ Preparer's SSN or PTIN (see General instruction W): _____

Firm's name (or yours if self-employed) and address, and ZIP + 4: **PIAZZA, DONNELLY & MARLETTE**
21707 HAWTHORNE BLVD., STE 301
TORRANCE, CA 90503

EIN: _____ Phone no: **(310) 540-4118**

Depreciation and Amortization
(Including Information on Listed Property)
▶ See separate instructions.
▶ Attach to your tax return.

OMB No. 1545-0172

2001
67

Name(s) Shown on Return

JOCKEYS' GUILD, INC.

Identifying Number

Business or Activity to Which This Form Relates

FORM 990/990-PF

Part I Election to Expense Certain Tangible Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See instructions for a higher limit for certain businesses	1	\$24,000.
2	Total cost of Section 179 property placed in service (see instructions)	2	
3	Threshold cost of Section 179 property before reduction in limitation	3	\$200,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of Section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2000 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2002. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special depreciation allowance for certain property (other than listed property) acquired after September 10, 2001 (see instructions)	14	
15	Property subject to Section 168(f)(1) election (see instructions)	15	
16	Other depreciation (including ACRS) (see instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2001	17	10,124.
18	If you are electing under Section 168(l)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B — Assets Placed in Service During 2001 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C — Assets Placed in Service During 2001 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	10,124.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to Section 263A costs	23	

JOCKEYS' GUILD, INC.

STATEMENT 1
FORM 990, PART I, LINE 8
NET GAIN (LOSS) FROM NONINVENTORY SALES

PUBLICLY TRADED SECURITIES

GROSS SALES PRICE: 710,220.
COST OR OTHER BASIS: 474,407.

TOTAL GAIN (LOSS) PUBLICLY TRADED SECURITIES \$ 235,813.

TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES \$ 235,813.

STATEMENT 2
FORM 990, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

UNREALIZED LOSS ON INVESTMENTS..... \$ -233,354.
UNRECONCILED DIFFERENCE IN FUND BALANCE..... 365,453.
TOTAL \$ 132,099.

STATEMENT 3
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
ASSIST REG & PROMOTION RACING	263,905.	263,905.		
BAD DEBT EXPENSE	50,000.		50,000.	
BANK SERVICE CHARGES	307.		307.	
BOOKKEEPER	11,625.		11,625.	
CHARITABLE CONTRIBUTIONS	50.		50.	
COMPUTER SERVICES	31,594.		31,594.	
CONSULTING SERVICES	250,893.		250,893.	
CUSTODIAN FEES	26,274.		26,274.	
DIRECTOR & EXECUTIVE EXPENSES	6,522.		6,522.	
DUES & SUBSCRIPTIONS	4,157.		4,157.	
INSURANCE	21,298.		21,298.	
LICENSE & PERMITS	300.		300.	
NONMEMBER RETURNS	200.		200.	
RENT & PARKING	72,278.		72,278.	
SUPPORTING SERVICES	1,021.		1,021.	
TAXES	169.		169.	
UTILITIES	168.		168.	
TOTAL	\$ <u>740,761.</u>	\$ <u>263,905.</u>	\$ <u>476,856.</u>	\$ <u>0.</u>

JOCKEYS' GUILD, INC.

STATEMENT 4
FORM 990, PART III, LINE A
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
JOCKEYS' GUILD IS A LABOR ORGANIZATION REPRESENTING APPROXIMATELY 800 MEMBERS. THE GUILD NEGOTIATES PERIODIC MASTER AGREEMENTS WITH THE THOROUGHBRED RACING ASSOCIATION. THE AGREEMENTS PROVIDE FOR MONETARY CONTRIBUTIONS TO THE GUILD TO PROVIDE FOR HEALTH, ACCIDENT AND OTHER MUTUAL BENEFITS TO THE JOCKEYS THROUGHOUT THE COUNTRY. ALSO, THE GUILD BARGAINS FOR AND OBTAINS DUE PROCESS PROCEDURES FOR JOCKEYS IN DISCIPLINARY PROCEEDINGS.		3,411,682.
	\$ 0.	\$ 3,411,682.

STATEMENT 5
FORM 990, PART IV, LINE 54
INVESTMENTS - SECURITIES

CORPORATE STOCKS	VALUATION METHOD	AMOUNT
CORPORATE STOCKS	COST	\$ 1,412,720.
	TOTAL	\$ 1,412,720.

OTHER SECURITIES	VALUATION METHOD	AMOUNT
INVESTMENT SECURITIES	COST	256,373.
	TOTAL	\$ 256,373.

TOTAL INVESTMENTS - SECURITIES \$ 1,669,093.

STATEMENT 6
FORM 990, PART IV, LINE 56
INVESTMENTS - OTHER

DESCRIPTION OF INVESTMENT	VALUATION METHOD	BOOK VALUE
DEPOSIT- INSURANCE TRUST	COST	\$ 34,399.
OTHER	COST	1,000.
	TOTAL	\$ 35,399.

2001

FEDERAL STATEMENTS

PAGE 3

JOCKEYS' GUILD, INC.

STATEMENT 7
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
FURNITURE AND FIXTURES	\$ 80,008.	\$ 77,652.	\$ 2,356.
MACHINERY AND EQUIPMENT	59,497.	51,521.	7,976.
TOTAL	\$ 139,505.	\$ 129,173.	\$ 10,332.

STATEMENT 8
FORM 990, PART IV, LINE 65
OTHER LIABILITIES

MEMBER REFUND PAYABLE	\$ 454,933.
ROUNDING	1.
TOTAL	\$ 454,934.

STATEMENT 9
FORM 990, PART V
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO ERP & DC	EXPENSE ACCOUNT/ OTHER
DR. L WAYNE GERTMENIAN P.O. BOX 250 LEXINGTON, KY 40588-0250	PRESIDENT & CEO NONE	\$ 0.	\$ 0.	\$ 0.
ALBERT FISS P.O. BOX 250 LEXINGTON, KY 40588-0250	VICE PRESIDENT NONE	0.	0.	0.
TOMEY SWAN P.O. BOX 250 LEXINGTON, KY 40588-0250	CHAIRMAN 1	0.	0.	0.
MIKE MCCARTHY P.O. BOX 250 LEXINGTON, KY 40588-0250	VICE CHAIRMAN 1	0.	0.	0.
ROBERT COLTON P.O. BOX 250 LEXINGTON, KY 40588-0250	SECRETARY 1	0.	0.	0.
CHRIS MCCARRON P.O. BOX 250 LEXINGTON, KY 40588-0250	TREASURER 1	0.	0.	0.

JOCKEYS' GUILD, INC.

STATEMENT 9 (CONTINUED)
FORM 990, PART V
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
ROBBIE DAVIS P.O. BOX 250 LEXINGTON, KY 40588-0250	DIRECTOR 1	\$ 0.	\$ 0.	\$ 0.
KENT DESORMEAUX P.O. BOX 250 LEXINGTON, KY 40588-0250	DIRECTOR 1	0.	0.	0.
LARRY REYNOLDS P.O. BOX 250 LEXINGTON, KY 40588-0250	DIRECTOR 1	0.	0.	0.
RAY SIBILLE P.O. BOX 250 LEXINGTON, KY 40588-0250	DIRECTOR 1	0.	0.	0.
NICKY WILSON P.O. BOX 250 LEXINGTON, KY 40588-0250	DIRECTOR 1	0.	0.	0.
TOTAL		\$ 0.	\$ 0.	\$ 0.

STATEMENT 10
FORM 990, PART VI, LINE 80B
RELATED ORGANIZATIONS

NAME OF ORGANIZATION	EXEMPT	NONEXEMPT
DISABLED JOCKEY'S ENDOWMENT INC.	X	
DISABLED JOCKEYS FUND	X	
JOCKEYS' GUILD HEALTH AND WELFARE FUND	X	

STATEMENT 11
FORM 990, PART VIII
RELATIONSHIP OF ACTIVITIES TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE #	EXPLANATION OF ACTIVITIES
93A	FUNDS USED TO ASSIST JOCKEYS' GUILD IN REPRESENTING APPROXIMATELY 800 JOCKEYS AS A LABOR ORGANIZATION.
94	DUES AND ASSESSMENTS FROM THE GUILD MEMEBERS TO PROVIDE HEALTH, LIFE, AND DISABILITY BENEFITS TO MEMBERS. IN ADDITION, EMERGENCY ASSISTANCE FINANCIAL AID IS PROVIDED TO THOSE MEMEBRS IN GREATEST NEED.
103B	MISCELLANEOUS INCOME USED TO CARRYOUT EXEMPT FUNCTIONS FOR THE ORGANIZATION.

2001 FEDERAL BOOK DEPRECIATION SCHEDULE

JOCKEYS' GUILD, INC.

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS ALLOW.	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL. DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	DATE	CURRENT DEPR.
FORM 990/990-PF																
FURNITURE AND FIXTURES																
2	OFFICE FURNITURE	5/01/98		80,008							80,008	72,778	200008 HY	7	.12490	4,874
	TOTAL FURNITURE AND FIXTURE			80,008		0	0	0	0	0	80,008	72,778				4,874
MACHINERY AND EQUIPMENT																
1	COMPUTER HARD/SOFTWARE	5/07/98		59,497							59,497	46,271	200008 HY	5	.11520	5,250
	TOTAL MACHINERY AND EQUIPME			59,497		0	0	0	0	0	59,497	46,271				5,250
	TOTAL DEPRECIATION			139,505		0	0	0	0	0	139,505	119,049				10,124
	GRAND TOTAL DEPRECIATION			139,505		0	0	0	0	0	139,505	119,049				10,124

TAB 16

Return of Organization Exempt from Income Tax

OMB No. 1545-0047

2002

Open to Public Inspection

Department of the Treasury
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2002 calendar year, or tax year beginning 2002, and ending

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use
IRS label
or print
or type.
See
specific
instruc-
tions.JOCKEYS' GUILD, INC.
P.O. BOX 150
MONROVIA, CA 91017

D Employer identification number

E Telephone number

866-465-6257

F Accounting method:

☐ Cash ☒ Accrual☐ Other (specify) ▶Section 501(c)(3) organizations and 4947(a)(1) nonexempt
charitable trusts must attach a completed Schedule A
(Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations.

H (a) Is this a group return for affiliates? ☐ Yes ☒ No

H (b) If "Yes," enter number of affiliates ▶

H (c) Are all affiliates included? ☐ Yes ☐ No

(If "No," attach a list. See instructions.)

H (d) Is this a separate return filed by an
organization covered by a group ruling? ☐ Yes ☒ No

I Enter 4-digit GEN ▶

M Check ☒ if the organization is not required
to attach Schedule B (Form 990, 990-EZ, or 990-PF).

G Web site: ▶ N/A

J Organization type

(check only one) ☒ 501(c) 5 (insert no.) ☐ 4947(a)(1) or ☐ 527K Check here ☐ if the organization's gross receipts are normally not more than
\$25,000. The organization need not file a return with the IRS; but if the organization
received a Form 990 Package in the mail, it should file a return without financial data.
Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12... ▶ 6,407,612.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Instructions)

1 Contributions, gifts, grants, and similar amounts received:					
a	Direct public support	1a			
b	Indirect public support	1b			
c	Government contributions (grants)	1c			
d	Total (add lines 1a through 1c) (cash \$ noncash \$)	1d		0.	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		3,525,589.	
3	Membership dues and assessments	3		2,599,363.	
4	Interest on savings and temporary cash investments	4		44,197.	
5	Dividends and interest from securities	5		42,463.	
6a	Gross rents	6a			
b	Less: rental expenses	6b			
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c			
7	Other investment income (describe:)	7			
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other	
		196,000.	8a		
b	Less: cost or other basis and sales expenses	189,326.	8b		
c	Gain or (loss) (attach schedule) STATEMENT 1	6,674.	8c		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		6,674.	
9	Special events and activities (attach schedule)				
a	Gross revenue (not including \$ of contributions reported on line 1a)	9a			
b	Less: direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c			
10a	Gross sales of inventory, less returns and allowances	10a			
b	Less: cost of goods sold	10b			
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c			
11	Other revenue (from Part VII, line 103)	11			
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		6,218,286.	
13	Program services (from line 44, column (B))	13		3,320,509.	
14	Management and general (from line 44, column (C))	14		1,169,161.	
15	Fundraising (from line 44, column (D))	15			
16	Payments to affiliates (attach schedule)	16			
17	Total expenses (add lines 16 and 44, column (A))	17		4,489,670.	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		1,728,616.	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		3,457,866.	
20	Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 2	20		(-207,220)	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		4,979,262.	

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att sch) (cash \$ _____ non-cash \$ _____)	22			
23 Specific assistance to individuals (att sch)	23			
24 Benefits paid to or for members (att sch)	24	2,886,320.	2,886,320.	
25 Compensation of officers, directors, etc.	25	75,000.		
26 Other salaries and wages	26	302,333.	302,333.	
27 Pension plan contributions	27	54,938.	54,938.	
28 Other employee benefits	28			
29 Payroll taxes	29	22,649.	22,649.	
30 Professional fundraising fees	30			
31 Accounting fees	31	97,230.	97,230.	
32 Legal fees	32	133,192.	133,192.	
33 Supplies	33	55,335.	55,335.	
34 Telephone	34	38,262.	38,262.	
35 Postage and shipping	35	17,434.	17,434.	
36 Occupancy	36			
37 Equipment rental and maintenance	37	1,832.	1,832.	
38 Printing and publications	38			
39 Travel	39	95,339.	95,339.	
40 Conferences, conventions, and meetings	40	8,925.	8,925.	
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42	9,211.	9,211.	
43 Other expenses not covered above (itemize):				
a SEE STATEMENT 3	43a	766,670.	434,189.	332,481.
b	43b			
c	43c			
d	43d			
e	43e			
44 Total functional expenses (add lines 22 - 43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15.	44	4,564,670.	3,320,509.	1,169,161.

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to program services \$ _____; (iii) the amount allocated to management and general \$ _____; and (iv) the amount allocated to fundraising \$ _____.

Part III Statement of Program Service AccomplishmentsWhat is the organization's primary exempt purpose? **LABOR ORGANIZATION**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) & (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; but optional for others.)

a SEE STATEMENT 4		
(Grants and allocations \$ _____)		3,320,509.
b		
(Grants and allocations \$ _____)		
c		
(Grants and allocations \$ _____)		
d		
(Grants and allocations \$ _____)		
e Other program services (Grants and allocations \$ _____)		
f Total of Program Service Expenses (should equal line 44, column (B), program services)		3,320,509.

Part IV Balance Sheets (See Instructions)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
ASSETS	45 Cash — non-interest-bearing		45	
	46 Savings and temporary cash investments	2,123,038.	46	4,161,996.
	47a Accounts receivable	520,780.		
	b Less: allowance for doubtful accounts		47c	520,780.
	48a Pledges receivable			
	b Less: allowance for doubtful accounts		48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes & loans receivable (attach sch)		51c	
	b Less: allowance for doubtful accounts		51b	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges	16,614.	53	18,947.
	54 Investments — securities (attach schedule). SEE ST. 5. <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	1,669,093.	54	1,313,208.
	55a Investments — land, buildings, & equipment: basis			
	b Less: accumulated depreciation (attach schedule)		55c	
	56 Investments — other (attach schedule)	35,399.	56	26,399.
	57a Land, buildings, and equipment: basis	139,505.		
	b Less: accumulated depreciation (attach schedule). STATEMENT 6	138,383.	57c	1,122.
	58 Other assets (describe ►		58	
59 Total assets (add lines 45 through 58) (must equal line 74)	4,222,132.	59	6,042,452.	
LIABILITIES	60 Accounts payable and accrued expenses	309,332.	60	217,933.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe ► SEE STATEMENT 7	454,934.	65	845,257.
	66 Total liabilities (add lines 60 through 65)	764,266.	66	1,063,190.
	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	2,884,266.	67	4,300,999.
68 Temporarily restricted	573,600.	68	678,263.	
69 Permanently restricted		69		
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
70 Capital stock, trust principal, or current funds		70		
71 Paid-in or capital surplus, or land, building, and equipment fund		71		
72 Retained earnings, endowment, accumulated income, or other funds		72		
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	3,457,866.	73	4,979,262.	
74 Total liabilities and net assets/fund balances (add lines 66 and 73)	4,222,132.	74	6,042,452.	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

BAA

Part VII Other Information (See instructions.)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity.	76	X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes.	77	X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	78b	N/A
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement.	79	X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc. to any other exempt or nonexempt organization?	80a	X
b If 'Yes,' enter the name of the organization <u>SEE STATEMENT 10</u> and check whether it is <input checked="" type="checkbox"/> exempt or <input checked="" type="checkbox"/> nonexempt.		
81a Enter direct or indirect political expenditures. See line 81 instructions.	81a	0.
b Did the organization file Form 1120-POL for this year?	81b	X
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	N/A
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	X
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	X
c Dues, assessments, and similar amounts from members	85c	0.
d Section 162(e) lobbying and political expenditures	85d	0.
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	0.
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	0.
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12.	86a	N/A
b Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders.	87a	N/A
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX.	88	X
89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>N/A</u> ; section 4912 <u>N/A</u> ; section 4955 <u>N/A</u>		
b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction.	89b	N/A
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		N/A
d Enter: Amount of tax on line 89c, above, reimbursed by the organization.		N/A
90a List the states with which a copy of this return is filed <u>NEW YORK</u>		
b Number of employees employed in the pay period that includes March 12, 2002 (See instructions.)	90b	7
91 The books are in care of <u>STEPHEN J. RICE</u> Telephone number <u></u> Located at <u>P.O. BOX 150, MONROVIA CA</u> ZIP + 4 <u>91017</u>		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here. <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year.	92	N/A

Part VII Analysis of Income-Producing Activities (See instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a CA HEALTH AND WELFARE					884,235.
b DELAWARE HEALTH & WEL					385,597.
c JOCKEYS GUILD, INC					65,000.
d MEDIA RIGHTS REVENUE					2,190,757.
e					
f Medicare/Medicaid payments.....					
g Fees & contracts from government agencies...					
94 Membership dues and assessments.					2,599,363.
95 Interest on savings & temporary cash invmnts.			14	44,197.	
96 Dividends & interest from securities.			14	42,463.	
97 Net rental income or (loss) from real estate:					
a debt-financed property.....					
b not debt-financed property.....					
98 Net rental income or (loss) from pers prop...					
99 Other investment income.....					
100 Gain or (loss) from sales of assets other than inventory.....			18	6,674.	
101 Net income or (loss) from special events.....					
102 Gross profit or (loss) from sales of inventory....					
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E)).				93,334.	6,124,952.
105 Total (add line 104, columns (B), (D), and (E)).					6,218,286.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See instructions.)

Line No. Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).

SEE STATEMENT 11

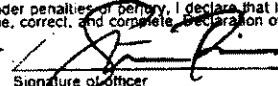

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
GUILD PRODUCTS, INC. P.O. BOX 150 MONROVIA, CA 91017	100.000 %	MERCHANDISING	289.	15,048.
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions.)

- a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	
	Signature of officer 	Date 21 NOV 2003
Paid Preparer's Use Only	Type or print name and title STEPHEN J. RICE, CFO	
	Preparer's signature 	Date 11/19/03
	Firm's name (or yours if self-employed) address, and ZIP + 4 PIAZZA, DONNELLY & MARLETTE 21707 HAWTHORNE BLVD., STE 301 TORRANCE, CA 90503	Preparer's SSN or PTIN (see General Instruction W) EIN Phone no. (310) 540-4118

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)▶ See separate instructions.
▶ Attach to your tax return.

OMB No. 1545-0172

2002

67

Name(s) shown on return

JOCKEYS' GUILD, INC.

Identifying number

Business or activity to which this form relates

FORM 990/990-PF

Part I Election To Expense Certain Tangible Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See instructions for a higher limit for certain businesses.	1	\$24,000.
2	Total cost of section 179 property placed in service (see instructions).	2	
3	Threshold cost of section 179 property before reduction in limitation.	3	\$200,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29.	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2001 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs).	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	
13	Carryover of disallowed deduction to 2003. Add lines 9 and 10, less line 12.	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions).	14	
15	Property subject to section 168(f)(1) election (see instructions).	15	
16	Other depreciation (including ACRS) (see instructions).	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2002.	17	9,210.
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here.		

Section B — Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	

Section C — Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28.	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions.	22	9,210.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.	23	

BAA For Paperwork Reduction Act Notice, see instructions.

FD-20812L 12/12/02

Form 4562 (2002)

JOCKEYS' GUILD, INC.

STATEMENT 1
FORM 990, PART I, LINE 8
NET GAIN (LOSS) FROM NONINVENTORY SALES

NONPUBLICLY TRADED SECURITIES

DESCRIPTION:	SECURITIES
DATE ACQUIRED:	VARIOUS
HOW ACQUIRED:	PURCHASED
DATE SOLD:	VARIOUS
TO WHOM SOLD:	
GROSS SALES PRICE:	196,000.
COST OR OTHER BASIS:	189,326.

GAIN (LOSS) 6,674.

TOTAL GAIN (LOSS) NONPUBLICLY TRADED SECURITIES \$ 6,674.

TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES \$ 6,674.

STATEMENT 2
FORM 990, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

ADJUSTMENT TO REALIZED GAIN.....	\$ 258.
UNREALIZED LOSS ON INVESTMENTS.....	-207,478.
TOTAL	\$ -207,220.

STATEMENT 3
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
ASSIST REG & PROMOTION RACING	434,189.	434,189.		
BAD DEBT EXPENSE	40,085.		40,085.	
BANK SERVICE CHARGES	12,389.		12,389.	
BOOKKEEPER	17,548.		17,548.	
BUSINESS PROMOTION	9,215.		9,215.	
CHARITABLE CONTRIBUTIONS	600.		600.	
COMPUTER SERVICES	91,899.		91,899.	
DUES & SUBSCRIPTIONS	5,004.		5,004.	
FIDUCIARY FEES - HEALTH & WELF	22,709.		22,709.	
INSURANCE	9,714.		9,714.	
LICENSE & PERMITS	1,288.		1,288.	
MARKETING	9,792.		9,792.	
RENT & PARKING	109,674.		109,674.	
TAXES	1,624.		1,624.	
UTILITIES	940.		940.	
TOTAL	\$ 766,670.	\$ 434,189.	\$ 332,481.	\$ 0.

JOCKEYS' GUILD, INC.

STATEMENT 4
FORM 990, PART III, LINE A
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
JOCKEYS' GUILD IS A LABOR ORGANIZATION REPRESENTING APPROXIMATELY 800 MEMBERS. THE GUILD NEGOTIATES PERIODIC MASTER AGREEMENTS WITH THE THOROUGHBRED RACING ASSOCIATION. THE AGREEMENTS PROVIDE FOR MONETARY CONTRIBUTIONS TO THE GUILD TO PROVIDE FOR HEALTH, ACCIDENT AND OTHER MUTUAL BENEFITS TO THE JOCKEYS THROUGHOUT THE COUNTRY. ALSO, THE GUILD BARGAINS FOR AND OBTAINS DUE PROCESS PROCEDURES FOR JOCKEYS IN DISCIPLINARY PROCEEDINGS.		3,320,509.
	\$ 0.	\$ 3,320,509.

STATEMENT 5
FORM 990, PART IV, LINE 54
INVESTMENTS - SECURITIES

CORPORATE STOCKS	VALUATION METHOD	AMOUNT
CORPORATE STOCKS	COST	\$ 1,262,177.
	TOTAL	\$ 1,262,177.
OTHER SECURITIES	VALUATION METHOD	AMOUNT
INVESTMENT SECURITIES	COST	51,031.
	TOTAL	\$ 51,031.
TOTAL INVESTMENTS - SECURITIES		\$ 1,313,208.

STATEMENT 6
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
FURNITURE AND FIXTURES	\$ 80,008.	\$ 80,008.	\$ 0.
MACHINERY AND EQUIPMENT	59,497.	58,375.	1,122.
TOTAL	\$ 139,505.	\$ 138,383.	\$ 1,122.

JOCKEYS' GUILD, INC.

STATEMENT 7
FORM 990, PART IV, LINE 65
OTHER LIABILITIES

MEMBER REFUND PAYABLE.....	\$	845,256.
ROUNDING.....		1.
TOTAL	\$	<u>845,257.</u>

STATEMENT 8
FORM 990, PART IV-A, LINE B(4)
OTHER AMOUNTS

ADJUSTMENT TO REALIZED GAIN.....	\$	258.
TOTAL	\$	<u>258.</u>

STATEMENT 9
FORM 990, PART V
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
DR. I WAYNE GERTMENIAN P.O. BOX 150 MONROVIA, CA 91017	PRESIDENT & CEO NONE	\$ 75,000.	\$ 0.	\$ 0.
ALBERT FISS P.O. BOX 150 MONROVIA, CA 91017	VICE PRESIDENT NONE	0.	0.	0.
TOMEY SWAN P.O. BOX 150 MONROVIA, CA 91017	CHAIRMAN 1	0.	0.	0.
MIKE MCCARTHY P.O. BOX 150 MONROVIA, CA 91017	VICE CHAIRMAN 1	0.	0.	0.
ROBERT COLTON P.O. BOX 150 MONROVIA, CA 91017	SECRETARY 1	0.	0.	0.
CHRIS MCCARRON P.O. BOX 150 MONROVIA, CA 91017	TREASURER 1	0.	0.	0.
ROBBIE DAVIS P.O. BOX 150 MONROVIA, CA 91017	DIRECTOR 1	0.	0.	0.

JOCKEYS' GUILD, INC.

STATEMENT 9 (CONTINUED)
 FORM 990, PART V
 LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
KENT DESORMEAUX P.O. BOX 150 MONROVIA, CA 91017	DIRECTOR 1	\$ 0.	\$ 0.	\$ 0.
LARRY REYNOLDS P.O. BOX 150 MONROVIA, CA 91017	DIRECTOR 1	0.	0.	0.
RAY SIBILLE P.O. BOX 150 MONROVIA, CA 91017	DIRECTOR 1	0.	0.	0.
NICKY WILSON P.O. BOX 150 MONROVIA, CA 91017	DIRECTOR 1	0.	0.	0.
ALICE GALSTIAN 630 THE VILLAGE #117 REDONDO BEACH, CA 90277	CFO NONE	0.	0.	0.
STEPHEN J. RICE P.O. BOX 150 MONROVIA, CA 91017	CONTROLLER NONE	0.	0.	0.
TOTAL		\$ 75,000.	\$ 0.	\$ 0.

STATEMENT 10
 FORM 990, PART VI, LINE 80B
 RELATED ORGANIZATIONS

NAME OF ORGANIZATION	EXEMPT	NONEXEMPT
DISABLED JOCKEY'S ENDOWMENT INC.	X	
DISABLED JOCKEYS FUND	X	
GUILD PRODUCTS, INC		X
JOCKEYS' GUILD HEALTH AND WELFARE FUND	X	

STATEMENT 11
 FORM 990, PART VIII
 RELATIONSHIP OF ACTIVITIES TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE #	EXPLANATION OF ACTIVITIES
93A-D	FUNDS USED TO ASSIST JOCKEYS' GUILD IN REPRESENTING APPROXIMATELY 800 JOCKEYS AS A LABOR ORGANIZATION.
94	DUES AND ASSESSMENTS FROM THE GUILD MEMEBERS TO PROVIDE HEALTH, LIFE, AND DISABILITY BEBFITS TO MEMBERS. IN ADDITION, EMERGENCY ASSISTANCE FINANCIAL AID IS PROVIDED TO THOSE MEMEBRS IN GREATEST NEED.

12/31/02

2002 FEDERAL BOOK DEPRECIATION SCHEDULE

PAGE 1

JOCKEYS' GUILD, INC.

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.
FORM 930/930-PF																
FURNITURE AND FIXTURES																
2	OFFICE FURNITURE	6/01/98		80,008							80,008	77,652	200DB HY	7	.08930	2,356
	TOTAL FURNITURE AND FIXTURE			80,008		0	0	0	0	0	80,008	77,652				2,356
MACHINERY AND EQUIPMENT																
1	COMPUTER HARD/SOFTWARE	6/01/98		59,497							59,497	51,521	200DB HY	5	.11520	6,854
	TOTAL MACHINERY AND EQUIPME			59,497		0	0	0	0	0	59,497	51,521				6,854
	TOTAL DEPRECIATION			139,505		0	0	0	0	0	139,505	129,173				9,210
	GRAND TOTAL DEPRECIATION			139,505		0	0	0	0	0	139,505	129,173				9,210